

ACTION MEMO

FOR: Anne McAndrew

FROM: Lorraine Williams

8W 9-27-21

SUBJECT: FY 2022 DoD Civilian Personnel Fringe Benefits Rates

SUSPENSE DATE: September 30, 2021

BLUF:

- Request your signature on the memorandum at **TAB A** setting the FY 2022 Civilian Personnel Fringe Benefits Rates. The memorandum announces the availability of the rates on the attachment and will be published on the reimbursable rates page of the Comptroller website.
- This is an annual requirement.

BACKGROUND:

- The Office of Management and Budget Circular A-11 and the Office of Personnel Management Benefits Administration Letters (BALs) 21-304 (**TAB C**) and 21-305 (**TAB D**) prescribe the methodology to be used in the computation of unfunded civilian retirement (UCR), postretirement health benefits, and postretirement life insurance. The factor to be used to recover unfunded civilian retirement, postretirement health benefit, and postretirement life insurance costs (collectively termed "UCR") for fiscal year 2022 remains at 7.2 percent (**TAB B**).
- There are two types of Civilian Personnel Fringe Benefit Rates:
 - The first type is used by the components when charging civilian labor costs to other components or federal agencies.
 - The second type is used when billing non-federal agencies or private parties. These rates include a 7.2 percent "UCR Factor" to recover unfunded civilian retirement benefits, postretirement health benefits, and postretirement life insurance costs. The percentage in the UCR factor remained the same as FY 2021, also 7.2 percent.
 - The total amount of FERS unfunded retirement amount decreased slightly from \$42.2 million in FY 2021 to \$41.3 million in FY 2022, due to CSRS decrease and FERS increase. This resulted in a 0.118 percent decrease in the UCR factor.

Dilworth		MPC	TAB F	Prepared by: Nathalie M. Stith /703-692-0668 CATMS30082021VMDYN9
McAndrew	8W 9/29/21	MILOPS	SLAP	https://tmtdocs.osd.mil/sites/CATMS13/ava_tasker/202108/67016e4f-be09-ec11-813c-0050569e783b/Supporting Documents/Original Documents/TAB 0 - Action

- The FEHB program cost factor increased by approximately \$438 per employee (~\$260.8 million total cost). This resulted in an increase to the UCR factor of approximately 0.16 percent.
- There is no change to the FEGLI cost factor.

ISSUES/CONCERNS:

- None.

LEGAL AUTHORITY:

- None.

FUNDING:

- No funding impacts. This memo sets civilian reimbursable rates for FY 2022.

RECOMMENDATION: Sign the memo at **TAB A**.

COORDINATION: **TABs E and F**.

Attachments:

As stated



OFFICE OF THE UNDER SECRETARY OF DEFENSE
1100 DEFENSE PENTAGON
WASHINGTON, DC 20301-1100

COMPTROLLER
(Program/Budget)

MEMORANDUM FOR ASSISTANT SECRETARY OF THE ARMY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE AIR FORCE
(FINANCIAL MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF DEFENSE (HEALTH
AFFAIRS)
COMPTROLLERS, DEFENSE AGENCIES

SUBJECT: Fiscal Year (FY) 2022 Department of Defense (DoD) Civilian Personnel
Fringe Benefits Rates

The FY 2022 DoD Civilian Personnel Fringe Benefits Rates are published on the
attachment to this memorandum and on the reimbursable rates page of the Office of the Under
Secretary of Defense (Comptroller) (OUSD(C)) website:

<https://comptroller.defense.gov/Financial-Management/Reports/rates2022/>.

The “Billings to Other DoD Components and Federal Agencies” will be used when
obtaining reimbursement for services provided to another DoD activity or Federal agency. The
applicable rates when obtaining reimbursement for services provided to agencies outside of the
Federal Government is “Billings to All Others.” These rates contain a factor of 7.2 percent to
recover unfunded benefits such as civilian retirement, post-retirement health care, and post-
retirement life insurance.

Direct questions regarding these rates to my point of contact, Ms. Nathalie M. Stith, at
nathalie.m.stith2.civ@mail.mil or (703) 692-0668.

Anne J. McAndrew
Deputy Comptroller

Attachment:
As stated

CIVILIAN PERSONNEL FRINGE BENEFIT
FISCAL YEAR 2022

Apply civilian personnel fringe benefit rates to civilian labor costs incurred in support of reimbursable orders, as appropriate. These rates should be used when billing other DoD Components, Federal agencies, and private parties under the requirements of Chapter 6 of Volume 11A, "Reimbursable Operations, Policy and Procedures," of the DoD Financial Management Regulation (DoD 7000.14-R). Billings to the Foreign Military Sales (FMS) Administrative Charge Account and to FMS cases are to be processed under the provisions of Chapter 7, Volume 15, "Security Assistance Policy and Procedures," of the DoD Financial Management Regulation (DoD 7000.14-R).

The following FY 2022 civilian personnel fringe benefit rates, which are effective October 1, 2021, are as follows:

<u>COMPONENT</u>	BILLINGS TO OTHER DoD COMPONENTS AND <u>FEDERAL</u> <u>AGENCIES</u> ^{/1}	BILLINGS TO ALL <u>OTHERS</u> ^{/2,3}
ARMY	39.8%	47.0%
NAVY	38.8%	46.0%
MARINE CORPS	37.2%	44.4%
AIR FORCE	31.3%	38.5%
DEFENSE HEALTH AGENCY	29.8%	37.0%
DEFENSE CONTRACT AGENCY	39.0%	46.2%
DEFENSE LOGISTICS AGENCY	31.2%	38.4%
OTHER DEFENSE AGENCIES	36.6%	43.8%

Notes:

^{1/} Apply these rates for billings to the FMS Administrative Charge Account.

^{2/} Apply these rates for FMS billings other than billings to the FMS Administrative Charge Account.

^{3/} These rates include 7.2 percent factor for unfunded civilian retirement, postretirement health benefit, and postretirement life insurance costs.

CALCULATION FOR FY 2022 FRINGE BENEFIT RATES
FOR APPROPRIATED FUNDS

COMPONENT	Total Object Class 11 ^{/1}	Total Object Class 12 ^{/1}	Funded Benefits Rate ^{/2}	Unfunded Retirement Rate ^{/3}	Public and Private Party Rate ^{/4}
Army	14,615,742	5,816,953	39.8%	7.2%	47.0%
Navy	10,714,066	4,154,496	38.8%	7.2%	46.0%
Marine Corps	1,613,610	600,860	37.2%	7.2%	44.4%
Air Force	12,826,365	4,011,755	31.3%	7.2%	38.5%
Defense Health	4,882,573	1,455,943	29.8%	7.2%	37.0%
Defense Contract Audit Agency	409,931	159,944	39.0%	7.2%	46.2%
Defense Logistics Agency	35,152	10,983	31.2%	7.2%	38.4%
Other Defense Agencies	7,229,003	2,648,338	36.6%	7.2%	43.8%
Overall	52,326,442	18,859,272	36.0%	7.2%	43.2%

Notes:

^{1/} Sources: The FY 2022 President's Budget for Civilian Personnel Costs (OP-8) from Appropriated Funds Activities, excludes the OP-8 for the Working Capital Funds.

^{2/} Billings to Other DoD and Federal Agencies use the "Funded Benefits Rate."

^{3/} OUSD(C) Memorandum for Record dated August 16, 2021 subject: FY 2022 Unfunded Civilian Retirement (UCR) Factor.

^{4/} Billings to All Others use the "Public and Private Party Rate" which includes the "Unfunded Retirement Rate."

FY 2022 COMPUTATION OF THE DOD UNFUNDED CIVILIAN RETIREMENT (UCR) FACTOR

Information received from
DFAS
Information received from
OPM BAL 21-301 & 21-304

Filename: FY 2022 UCR Calculation - with RAE & FRAE.xlsx
Date: 08/14/21

UNFUNDED RETIREMENT COST FACTOR COMPUTATION

FY21 PPEI Start	9/27/2020	3Q FY21 YTD	Annual Gross	Retirement Cost Factors (d)	Employee	Agency	Unfunded	Unfunded
FY21 Start	10/1/2020	Annual	Basic Pay	Annualized 3Q FY21	Withholding	Contribution	Retirement	Retirement
FY21 Q3 End	6/28/2021	Gross	Annualized 3Q FY21	(c) X (b) * 1.332	Rate (e)	Rate (f)	Cost Factor (g)	Amount
FY21 End	9/30/2021	Basic Pay (b)				(OPM 21-304)	(d - (e + f))	(g * c)
Q4 Annualize Factor	1.3316							
CSRS		\$ 945,397,066	\$ 1,258,921,604	41.10%	7.00%	7.00%	27.10%	\$ 341,167,755
FERS-RAE		\$ 1,073,626,852	\$ 1,429,676,573	19.00%	3.10%	16.60%	-0.70%	\$ -
FERS-FRAE		\$ 16,284,566,659	\$ 21,685,060,704	19.20%	4.40%	16.60%	-1.80%	\$ -
FERS		\$ 31,020,477,939	\$ 41,307,881,337	18.50%	0.80%	18.40%	-0.70%	\$ -
Totals		\$ 49,324,068,516	\$ 65,681,540,218					\$ 341,167,755
Civ Ret Factor								
0.6917%								

POSTRETIREMENT HEALTH BENEFITS (PHB) FACTOR COMPUTATION

Total	Annual Gross	Postretirement	Postretirement
Employees	Basic Pay	Health Benefits	Health Benefit
Enrolled (a)	(2021 Year End Data) (b)	(OPM 21-301)	Cost
CSRS and All FERS	503,262	\$ 65,681,540,218	\$ 8,476
			(a * c)
PHB Factor ((a * c) / b)			6.4944%

POSTRETIREMENT EMPLOYEES GROUP LIFE INSURANCE (PLI) FACTOR COMPUTATION

Annual Gross	Cost Factor	Annualized	Postretirement
Basic Pay	(OPM 21-304)	FEGLI Enrollees	FEGLI Cost
(a)	(b)	(c)	(b * c)
CSRS and All FERS	\$ 65,681,540,218	\$ 63,714,070,124	\$ 12,742,814
	0.02%		
PLI Factor ((b * c) / a)			0.0194%
YTD 3Q FY21			
FEGLI Basic Pay (a)		FEGLI Basic Pay Annualized 3Q FY21 ((a * 1.3316)	
\$	47,846,581,396	\$ 63,714,070,124	

Notes:
All percentages are computed using basic pay (excludes overtime).

Sources:
YTD 3Q FY21 data provided by DFAS list of DCPS Files below:
P6331X06/P6331X07 - FEGLI Participation
P6331X08/P6331X09 - CSRS Covered
P6331X10/P6331X11 - FERS Covered

DFAS POC:
Bailey, Joshua <joshua.p.bailey12.civ@mail.mil> 317-212-0058
Zhu, Zhengrong (Annie) <zhengrong.zhu.civ@mail.mil> (216) 204-6839

SUMMARY	FY 2022 (a)	FY 2021 (b)	Difference (a-b)	Explanation of Variance
Unfunded Civilian Retirement	0.6917%	0.8095%	-0.1179%	CSRS pay has decreased by 20%. FERS-RAE agency contribution increased from 15.5% to 16.6%. FERS increased from 17.3% to 18.4%.
Postretirement Health Benefits	6.4944%	6.3356%	0.1588%	\$438 increase in postretirement health benefits per FTE; 5,022 increase in # of enrollees.
Postretirement Life Insurance	0.0194%	0.0194%	0.0000%	No Change
UCR FACTOR FOR FY 2021	7.2055%	7.1653%	0.0410%	
UCR FACTOR FOR FY 2021 (Rounded)	7.2%	7.2%	0.0%	



Benefits Administration Letter

Number: 21-301

Date: January 2021

Subject: Fiscal Year 2021 Federal Employee Benefits Cost Factors for Calculating Imputed Costs

This letter provides the FY 2021 cost factors for the Federal civilian benefit programs. Agencies will use these factors to calculate their imputed costs related to the Civil Service Retirement System (CSRS), the Federal Employees Retirement System (FERS), the Federal Employees Health Benefits Program (FEHB) and the Federal Employees' Group Life Insurance Program (FEGLI). The imputed costs are used to determine the actuarial liabilities which are included in Governmental financial statements.

[Benefits Administration Letter \(BAL\) 03-309](#), dated September 15, 2003, provides detailed instructions for the computation and accounting for imputed costs related to the Federal civilian benefit programs.

COST FACTORS

Pensions. The economic assumptions used to calculate the FY 2021 cost factors under Statement of Federal Financial Accounting Standard (SFFAS) 33: *Pensions, Other Retirement Benefits, and Other Postemployment Benefits: Reporting the Gains and Losses from Changes in Assumptions and Selecting Discount Rates and Valuation Dates* are based on a 10-year historical average. These economic assumptions differ from those established by OPM under guidance from the CSRS Board of Actuaries for the determination of certain statutory funding payments for CSRS and FERS.

The FY 2021 cost factors for all categories of CSRS coverage are attached. While agency payments under CSRS are not affected by the CSRS normal cost percentages for most agencies, the CSRS normal cost percentages established by SFFAS 33 are used to determine the actuarial liabilities which are included in Governmental financial statements.

The FY 2021 cost factors reported in this BAL differ from the normal cost percentages used to determine the employer contributions agencies pay for FERS employees. The cost factors for all categories of FERS coverage are herein. Since the cost factors reported under SFFAS 33 are determined on a *different* basis than the actual FERS normal cost contributions, agencies should expect to continue to report future imputed retirement costs for their FERS employees.

FEHB Program. OPM is providing the FEHB cost factors for the United States Postal Service as well as the cost factors for the remainder of the Government in this letter. For FY 2021, the Non-Postal cost factor is \$8,476 and the Postal cost factor is \$9,347 per enrolled employee. Please note that the cost factors shown below are based on the actuarial assumptions required by SFFAS 33, as calculated by the FEHB actuary.

Non-Postal	
Quarter	Factor
1 st	\$2,086
2 nd	\$2,107
3 rd	\$2,130
4 th	\$2,153
FY 2021	\$8,476

Postal	
Quarter	Factor
1 st	\$2,300
2 nd	\$2,324
3 rd	\$2,349
4 th	\$2,374
FY 2021	\$9,347

FEGLI Program. The FY 2021 cost factor for the FEGLI is 0.02 percent of basic pay, the same as in previous years.

STATEMENT FOR AUDITORS

The FY 2021 cost factors provided in this letter are being issued before an opinion by OPM's independent public accounting firm can be received for FY 2021. Nonetheless, the FY 2021 cost factors for "regular" CSRS and FERS coverage, as well as those for the FEHB and FEGLI Programs are consistent with the disclosures in the footnotes accompanying OPM's consolidated FY 2020 financial statements. These statements received an unqualified audit opinion. The policies, procedures and controls pertaining to the calculations of the FY 2021 cost factors did not change from FY 2020. Consequently, auditors of FY 2021 financial statements can rely upon the disclosures in Office of Personnel Management's FY 2020 financial statements and the related audit opinion.

Please email any questions regarding this BAL to FinancialBALs@opm.gov.



DENNIS D. COLEMAN
Chief Financial Officer

Enclosed

Enclosed

2021 COST FACTORS FOR THE CSRS AND FERS

<i>CSRS</i>	
CATEGORY	COST FACTOR (%)
Regular Non-Postal	42.1%
Regular Postal Service	35.8%
Regular Offset Non-Postal	31.2%
Regular Offset Postal Service	25.3%
Law Enforcement Officers	68.2%
Law Enforcement Officers - Offset	57.8%
Air Traffic Controllers	55.8%
Air Traffic Controllers – Offset	47.3%
Members of Congress	46.0%
Members of Congress – Offset	42.2%
Congressional Employees	57.2%
Congressional Employees – Offset	46.8%

<i>FERS</i>	
CATEGORY	COST FACTOR (%)
Regular Non-Postal	18.5%
Regular Postal Service	16.5%
Law Enforcement Officers	38.2%
Air Traffic Controllers	38.0%
Members of Congress	25.4%

CATEGORY	COST FACTOR (%)
Congressional Employees	26.2%
Military Reserve Technicians	21.8%

<i>FERS-Revised Annuity Employees (RAE)</i>	
CATEGORY	COST FACTOR (%)
Regular Non-Postal - RAE	19.0%
Regular Postal Service - RAE	17.0%
Law Enforcement Officers - RAE	38.8%
Air Traffic Controllers - RAE	38.5%
Military Reserve Technicians - RAE	22.2%

<i>FERS-Further Revised Annuity Employees (FRAE)</i>	
CATEGORY	COST FACTOR (%)
Regular Non-Postal - FRAE	19.2%
Regular Postal Service - FRAE	17.3%
Law Enforcement Officers - FRAE	38.9%
Air Traffic Controllers - FRAE	38.7%
Military Reserve Technicians - FRAE	22.4%



Benefits Administration Letter

Number: 21-304

Date: April 2021

Subject: Changes to Agencies' Contributions to the Federal Employees Retirement System

This letter is to provide notice of the revised normal cost percentages for employees covered by the Federal Employee Retirement System (FERS) Act of 1986. The revised normal cost percentages, as described in the enclosed **Tables**, are effective at the beginning of the first pay period commencing on or after ***October 1, 2021*** and affect agencies' contribution rates for FERS employees, FERS Revised Annuity Employees (FERS-RAE) and FERS- Further Revised Annuity Employees (FERS-FRAE).

If you have questions about the new rates, please email your inquiries to FinancialBALs@opm.gov.

Sherri Jordan SHERRI JORDAN Digitally signed by SHERRI JORDAN
Date: 2021.04.22 09:53:32 -04'00'
Associate Chief Financial Officer

Enclosed

Enclosed

FERS Contribution Rates

Category	CPDF Code	Oct - 2020	Oct - 2021
		Agency %	Agency %
Regular	K	17.3	18.4
Law Enforcement Officer, Firefighter, Member of the Supreme Court Police	M	35.8	37.6
Air Traffic Controller	L	35.7	37.5
Military Reserve Tech	N	20.1	21.1
CIA Special Overseas	NONE	24.8	26.2
Member of Congress	NONE	23.1	24.3
Congressional Employee**	NONE	24.3	25.8
Capitol Police**	NONE	35.8	37.6
Employees of US Postal Service - Regular	NONE	15.7	16.2
Employees of US Postal Service - Law Enforcement	NONE	35.8	37.6

FERS-RAE Contribution Rates

Category	CPDF Code	Oct - 2020	Oct - 2021
		Agency %	Agency %
Regular	KR	15.5	16.6
Law Enforcement Officer, Firefighter, Member of the Supreme Court Police	MR	34.0	35.8
Air Traffic Controller	LR	33.9	35.8
Military Reserve Tech	NR	18.2	19.3
CIA Special Overseas	NONE	23.1	24.5
Member of Congress*	NONE	15.5	16.6
Congressional Employee*	NONE	15.5	16.6
Capitol Police**	NONE	34.0	35.8
Employees of US Postal Service - Regular	NONE	13.8	14.4
Employees of US Postal Service - Law Enforcement	NONE	34.0	35.8

** RAE and FRAE Members and Staff receive Regular benefits.*

*** Separate NC% for Capitol Police versus other Congress EEs, per P.L. 116-94.*

FERS-FRAE Contribution Rates

Category	CPDF Code	Oct - 2020 Agency %	Oct - 2021 Agency %
Regular	KF	15.5	16.6
Law Enforcement Officer, Firefighter, Member of the Supreme Court Police	MF	34.0	35.8
Air Traffic Controller	LF	33.9	35.8
Military Reserve Tech	NF	18.2	19.3
CIA Special Overseas	NONE	23.1	24.5
Member of Congress*	NONE	15.5	16.6
Congressional Employee*	NONE	15.5	16.6
Capitol Police**	NONE	34.0	35.8
Employees of US Postal Service - Regular	NONE	12.7	13.4
Employees of US Postal Service - Law Enforcement	NONE	32.9	34.7

** RAE and FRAE Members and Staff receive Regular benefits.*

*** Separate NC% for Capitol Police versus other Congress EEs, per P.L. 116-94.*

**Office of the Under Secretary of Defense (Comptroller)
Request for Coordination**

Subject: FY 2021 DoD Civilian Personnel Fringe Benefit Rates

	Signature	Date
Army (FM&C)	<hr/>	<hr/>
Navy (FMB)	<hr/>	<hr/>
Air Force (FMB)	<div>MAHONEY.HEIDI.ALV ARADO.1090081884</div> <div><small>Digitally signed by MAHONEY.HEIDI.ALVARADO.109 0081884 Date: 2021.08.26 14:14:15 -04'00'</small></div>	<div>26 Aug 21</div> <hr/>
DLA (Comptroller)	<hr/>	<hr/>
DCAA (Comptroller)	<hr/>	<hr/>
DASD (CPP)	<hr/>	<hr/>
HA(CHCO)/P&R))	<hr/>	<hr/>

**Office of the Under Secretary of Defense (Comptroller)
Request for Coordination**

Subject: FY 2021 DoD Civilian Personnel Fringe Benefit Rates

	Signature	Date
Army (FM&C)	HELDEN.VERONICA. M.1239611458 <small>Digitally signed by HELDEN.VERONICA.M.1239611458 Date: 2021.08.23 14:48:26 -04'00'</small>	08/23/21
Navy (FMB)		
Air Force (FMB)		
DLA (Comptroller)		
DCAA (Comptroller)		
DASD (CPP)		
HA(CHCO)/P&R))		

Office of the Under Secretary of Defense (Comptroller)
Request for Coordination

Subject: FY 2021 DoD Civilian Personnel Fringe Benefit Rates

	Signature	Date
Army (FM&C)	<hr/>	<hr/>
Navy (FMB)	<hr/>	<hr/>
Air Force (FMB)	<hr/>	<hr/>
DLA (Comptroller)	<hr/>	<hr/>
DCAA (Comptroller)	<div>NOGGLE.LAWREN CE.W.II.1074093627</div> <div><small>Digitally signed by NOGGLE.LAWRENCE.W.II.107409362 7 Date: 2021.08.20 15:05:47 -04'00'</small></div>	<hr/>
DASD (CPP)	<hr/>	<hr/>
HA(CHCO)/P&R))	<hr/>	<hr/>

**Office of the Under Secretary of Defense (Comptroller) Request
for Coordination**

Subject: FY 2022 DoD Civilian Personnel Fringe Benefit Rates

	Signature	Date
Army (FM&C)	_____	_____
Navy (FMB)	_____	_____
Air Force (FMB)	_____	_____
DLA (Comptroller)	_____	_____
DCAA (Comptroller)	_____	_____
DASD (CPP)	_____	_____
HA(HRM&P)	LANDREAUX.DARR ELL.W.1119253396	Digitally signed by LANDREAUX.DARRELL.W.11192 53396 Date: 2021.08.24 13:18:10 -04'00'

**Office of the Under Secretary of Defense (Comptroller) Request
for Coordination**

Subject: FY 2022 DoD Civilian Personnel Fringe Benefit Rates

	Signature	Date
Army (FM&C)	<hr/>	<hr/>
Navy (FMB)	<hr/>	<hr/>
Air Force (FMB)	<hr/>	<hr/>
DLA (Comptroller)	<div>HAGLER.JOHN.A .1229753637</div> <div><small>Digitally signed by HAGLER.JOHN.A.1229753637 Date: 2021.08.25 14:46:50 -04'00'</small></div>	<div>08/25/2021</div> <hr/>
DCAA (Comptroller)	<hr/>	<hr/>
DASD (CPP)	<hr/>	<hr/>
HA(CHCO)/P&R))	<hr/>	<hr/>

**Office of the Under Secretary of Defense (Comptroller)
Request for Coordination**

Subject: FY 2021 DoD Civilian Personnel Fringe Benefit Rates

	Signature	Date
Army (FM&C)	_____	_____
Navy (FMB)	TOMPA.MARY.K.12 29261548	Digitally signed by TOMPA.MARY.K.1229261548 Date: 2021.08.26 13:58:59 -04'00'
Air Force (FMB)	_____	_____
DLA (Comptroller)	_____	_____
DCAA (Comptroller)	_____	_____
DASD (CPP)	_____	_____
HA(CHCO)/P&R))	_____	_____

FOR OFFICIAL USE ONLY

OFFICE OF THE UNDER SECRETARY OF DEFENSE (COMPTROLLER)

REQUEST FOR COORDINATION

Subject: FY 2022 Civ Fringe Benefit Rates Package

Control Number: CATMS30082021VMDYN9

OGC - Fiscal

MITCHELL.SUSAN.
ELAINE.1124290062

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MITCHELL.SUSAN.ELAINE.1124
290062
Date: 2021.08.30 20:40:07 -04'00'

Select Name

August 30, 2021

Date

Comments: Concur.

FOR OFFICIAL USE ONLY

3rd Qtr FY 2021 Department of Defense Employee Benefits Data - Detail
For the period ending June 30, 2021 (cumulative)

Fund Type	Description	FEHB Enrollment	FEGLI Gross Pay	CSRS Gross Pay	FERS Gross Pay	FERS-RAE Gross Pay	FERS-FRAE Gross Pay
GF	01 Army General Funds	99,540	\$ 9,896,809,151.02	\$ 164,084,953.51	\$ 6,342,167,865.08	\$ 218,079,497.21	\$ 2,969,049,649.99
GF	02 Navy General Funds	77,308	\$ 7,464,631,233.97	\$ 179,155,269.97	\$ 4,541,765,344.92	\$ 138,923,827.26	\$ 2,597,180,952.72
GF	03 Marine Corps General Funds	9,774	\$ 1,124,367,773.80	\$ 15,536,172.44	\$ 681,289,901.70	\$ 39,693,183.36	\$ 368,098,627.32
GF	04 Air Force General Funds	76,492	\$ 8,582,467,212.40	\$ 115,177,174.69	\$ 5,136,472,409.46	\$ 195,166,422.71	\$ 2,989,326,810.90
GF	05 U.S. Army Corps of Engineers	27,851	\$ 2,246,417,023.35	\$ 66,238,519.18	\$ 1,490,568,596.30	\$ 43,000,712.63	\$ 610,478,160.41
GF	06 Payment to Coast Guard Defense	0	\$ -	\$ -	\$ -	\$ -	\$ -
GF	07 U.S. Court of Military Appeals	0	\$ -	\$ -	\$ -	\$ -	\$ -
GF	08 U.S. Army Reserves	0	\$ -	\$ -	\$ -	\$ -	\$ -
GF	09 Secretary of Defense Activities	1,224	\$ 229,585,176.50	\$ 3,152,943.64	\$ 156,556,395.68	\$ 4,387,151.88	\$ 62,008,617.95
GF	10 Joint Chiefs of Staff	601	\$ 122,097,864.40	\$ 1,563,220.24	\$ 86,610,878.27	\$ 1,969,402.40	\$ 30,442,065.19
GF	11 Defense Advanced Research Projects Agency	143	\$ 24,311,168.77	\$ 906,502.40	\$ 11,366,232.80	\$ 739,087.04	\$ 11,003,515.76
GF	12 Defense Medical Program Activity	0	\$ -	\$ -	\$ -	\$ -	\$ -
GF	13 Office of Economic Adjustment	0	\$ -	\$ -	\$ -	\$ -	\$ -
GF	14 Defense Health Program	27,215	\$ 2,758,231,182.06	\$ 26,268,199.76	\$ 1,582,637,699.21	\$ 76,794,922.30	\$ 1,183,439,349.97
GF	15 Defense Legal Services Agency	171	\$ 33,165,441.99	\$ 609,046.40	\$ 18,729,802.64	\$ 559,768.00	\$ 12,619,261.20
GF	16 Washington Headquarters Services	1,869	\$ 203,478,499.95	\$ 3,290,853.26	\$ 140,146,777.03	\$ 3,684,886.21	\$ 55,387,659.62
GF	17 DFAS-DAO-DE/WHS/F-POW MIA	0	\$ -	\$ -	\$ -	\$ -	\$ -
GF	18 Missile Defense Agency	1,814	\$ 245,200,801.84	\$ 3,084,468.77	\$ 181,866,829.18	\$ 8,526,933.54	\$ 51,475,392.11
GF	19 Chemical Biological Defense Program	221	\$ 17,519,051.06	\$ 218,304.00	\$ 12,316,626.80	\$ 141,743.20	\$ 4,742,720.48
GF	20 Defense Technology Security Administration	129	\$ 26,722,046.12	\$ 423,777.60	\$ 19,014,828.23	\$ 690,012.00	\$ 6,464,423.92
GF	21 Office of the Inspector General	1,286	\$ 155,901,813.08	\$ 2,256,168.99	\$ 121,137,229.31	\$ 2,881,076.17	\$ 35,190,370.42
GF	22 On Site Inspection Agency	0	\$ -	\$ -	\$ -	\$ -	\$ -
GF	23 Defense Threat Reduction Agency	819	\$ 132,461,802.51	\$ 1,878,080.80	\$ 87,916,938.00	\$ 4,085,583.36	\$ 37,858,754.74
GF	24 Defense Media Activity	252	\$ 37,682,216.54	\$ 978,534.40	\$ 25,276,533.88	\$ 1,111,243.20	\$ 9,839,206.92
GF	25 Defense Special Weapons Agency	0	\$ -	\$ -	\$ -	\$ -	\$ -
GF	26 Defense Information Systems Agency	2,167	\$ 303,025,284.77	\$ 6,976,364.43	\$ 204,740,508.09	\$ 6,375,109.56	\$ 84,080,366.16
GF	27 Defense Intelligence Agency	0	\$ -	\$ -	\$ -	\$ -	\$ -
GF	28 Defense Contract Audit Agency	3,321	\$ 307,984,412.22	\$ 4,925,600.40	\$ 221,240,637.51	\$ 3,789,808.08	\$ 76,902,399.37
GF	29 National Geospatial-Intelligence Agency	6,540	\$ 803,018,279.22	\$ 9,573,059.05	\$ 563,891,159.10	\$ 15,643,319.26	\$ 212,138,958.31
GF	30 Defense Service Center	3,261	\$ 340,390,683.76	\$ 6,709,391.38	\$ 234,418,370.18	\$ 10,482,054.61	\$ 86,865,848.84
GF	31 Defense Logistics Agency	292	\$ 41,087,841.04	\$ 847,379.49	\$ 24,363,419.47	\$ 952,352.30	\$ 14,452,204.30
GF	32 DLA Strategic Materials	45	\$ 4,676,431.08	\$ 257,798.40	\$ 3,306,660.16	\$ 1,051,156.52	\$ 1,051,156.52
GF	33 U.S. Special Operations Command (USSOCOM)	1,960	\$ 365,215,791.48	\$ 2,973,592.52	\$ 233,046,747.80	\$ 9,395,768.55	\$ 118,134,255.39
GF	34 DOD Education Activity (DODEA) Limits 60**	6,753	\$ 696,035,125.23	\$ 7,416,036.71	\$ 436,565,213.65	\$ 22,217,030.04	\$ 202,168,524.63
GF	35 Defense Acquisition University	400	\$ 73,368,591.16	\$ 800,268.80	\$ 47,951,932.76	\$ 949,282.40	\$ 19,446,815.14
GF	36 DoD Education Activity (DODEA) Limits 62**	188	\$ 24,952,388.82	\$ 181,526.00	\$ 17,420,053.14	\$ 517,152.00	\$ 6,769,626.73
GF	37 Defense Procurement Program	0	\$ -	\$ -	\$ -	\$ -	\$ -
GF	38 Central Imagery Office	0	\$ -	\$ -	\$ -	\$ -	\$ -
GF	39 Defense Security Cooperation Agency	560	\$ 77,287,391.45	\$ 1,338,642.40	\$ 44,899,921.16	\$ 1,790,807.44	\$ 27,646,829.97
GF	40 National Security Education Trust Fund Army	0	\$ -	\$ -	\$ -	\$ -	\$ -
GF	41 Other General Fund Navy	551	\$ 117,569,760.04	\$ 415,157.60	\$ 68,470,230.87	\$ 2,273,046.56	\$ 46,030,038.69
GF	42 Other General Fund Army	1	\$ 40,265.60	\$ -	\$ 40,265.60	\$ -	\$ -
GF	43 Other DOD GF Not Otherwise Classified T.I. 97	4,505	\$ 512,911,618.30	\$ 9,241,765.10	\$ 308,894,558.95	\$ 12,828,312.82	\$ 190,787,230.43
GF	48 Defense Contract Management Agency	7,994	\$ 791,751,808.46	\$ 23,229,333.86	\$ 541,604,417.94	\$ 41,368,912.91	\$ 182,491,806.04
GF	49 DoD Human Resource Activity	799	\$ 114,839,149.27	\$ 1,939,576.80	\$ 81,330,418.69	\$ 2,275,400.88	\$ 24,724,687.39
GF	50 TriCare Management Activity - Uniformed Services Univ	0	\$ -	\$ -	\$ -	\$ -	\$ -
GF	51 TriCare Management Activity - Financial Operations Divi	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	01 Army Depot Maintenance Ordnance	4,099	\$ 234,629,132.00	\$ 5,327,040.41	\$ 143,034,808.14	\$ 2,279,789.69	\$ 85,071,256.37
WCF	02 Army Depot Maintenance	11,729	\$ 668,326,833.01	\$ 18,879,891.13	\$ 470,524,907.68	\$ 7,253,454.60	\$ 166,204,766.77
WCF	03 Army Supply	1,409	\$ 140,688,234.19	\$ 3,762,524.26	\$ 105,812,776.23	\$ 505,814.40	\$ 30,139,357.96
WCF	04 Army Information Services	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	05 Navy Depot Maintenance Shipyards	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	06 Navy Depot Maintenance Aviation	7,753	\$ 649,945,403.49	\$ 18,619,208.40	\$ 329,359,903.52	\$ 8,690,445.13	\$ 294,553,858.80
WCF	07 Navy Depot Maintenance Ordnance	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	08 Navy Depot Maintenance Other	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	09 Navy Supply Management Printing Service	3,037	\$ 282,471,669.68	\$ 14,293,180.87	\$ 149,225,965.29	\$ 5,398,479.76	\$ 112,716,575.41
WCF	10 Navy Transportation	5,147	\$ 347,497,792.07	\$ 4,761,531.37	\$ 208,629,405.44	\$ 10,746,121.78	\$ 125,920,997.24
WCF	11 Navy Base Support	0	\$ 2,620.80	\$ -	\$ 2,620.80	\$ -	\$ -
WCF	12 Navy Information Services	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	13 Navy Research and Development	44,761	\$ 4,889,136,927.75	\$ 108,462,934.32	\$ 2,949,863,445.53	\$ 86,850,077.35	\$ 1,736,884,001.81
WCF	14 Marine Corps Depot Maintenance Other Center	1,303	\$ 83,250,950.84	\$ 1,860,363.63	\$ 50,036,079.85	\$ 1,579,227.87	\$ 29,637,601.51
WCF	15 Marine Corps Other	14	\$ 1,179,356.61	\$ 66,864.00	\$ 775,571.01	\$ -	\$ 336,921.60
WCF	16 Air Force Depot Maintenance	21,463	\$ 1,413,013,368.07	\$ 25,231,443.32	\$ 854,030,992.43	\$ 22,991,202.61	\$ 517,121,823.05
WCF	17 Air Force Supply Management	2,055	\$ 180,618,454.44	\$ 6,434,442.73	\$ 132,156,493.50	\$ 2,587,417.44	\$ 39,290,910.37
WCF	18 Air Force Information Services	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	19 Air Force US Transportation Command HQ	357	\$ 60,023,145.59	\$ 630,440.40	\$ 37,175,898.78	\$ 1,027,343.14	\$ 21,089,453.04
WCF	20 Air Force Military Sealift Command	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	21 Air Force Military Traffic Management Command	562	\$ 63,502,503.76	\$ 962,315.28	\$ 41,668,917.95	\$ 933,863.16	\$ 19,806,435.39
WCF	22 Air Force Air Mobility Command	613	\$ 88,294,077.31	\$ 1,727,031.12	\$ 60,231,645.79	\$ 1,449,654.09	\$ 25,779,450.58
WCF	23 Air Force Defense Courier Services	2	\$ 419,684.80	\$ -	\$ 224,549.60	\$ -	\$ 195,135.20
WCF	24 Air Force Air Mobility Command not USTRANSCOM relate	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	25 Defense Logistics Agency Distribution Deposits	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	26 DLA Supply Management	16,722	\$ 1,468,213,322.14	\$ 46,879,471.71	\$ 1,019,315,771.18	\$ 25,530,177.55	\$ 367,400,245.20
WCF	27 DLA Reutilization and Marketing	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	28 DLA Document Services	259	\$ 20,976,164.60	\$ 869,087.87	\$ 15,555,783.09	\$ 306,775.96	\$ 4,077,447.98
WCF	29 DLA Information Services	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	30 Defense Finance and Accounting Service Financial Operi	8,520	\$ 575,296,349.03	\$ 13,769,734.47	\$ 378,036,004.18	\$ 12,008,459.62	\$ 168,451,112.69
WCF	31 Defense Finance and Accounting Service Information Sei	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	32 Defense Commissary Agency Commissary Operations	4,848	\$ 385,437,395.15	\$ 6,604,520.25	\$ 232,875,686.19	\$ 7,735,003.45	\$ 127,960,479.89
WCF	33 Joint Logistics Systems	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	34 Defense Information Systems Agency Information Servic	1,483	\$ 144,367,698.10	\$ 1,764,088.00	\$ 86,800,164.82	\$ 2,330,468.23	\$ 53,112,192.77
WCF	35 DISA Communication Information Services	944	\$ 110,246,070.16	\$ 2,416,216.70	\$ 76,686,774.64	\$ 1,970,274.88	\$ 28,887,774.95
WCF	36 Defense Security Services	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	37 Other DoD WCF Not Otherwise Classified	136	\$ 12,731,813.05	\$ 427,053.12	\$ 10,428,369.99	\$ 158,991.20	\$ 1,632,572.96
	Total	503,262	\$ 49,695,473,247.90	\$ 945,397,066.35	\$ 31,020,477,939.19	\$ 1,073,626,851.79	\$ 16,284,566,659.07
3QFY20 Data		498,240	47,846,581,396	1,180,872,106	31,754,383,366	1,070,185,045	13,524,016,182
Increase/ (Decrease)		5,022	1,848,891,852	(235,475,040)	(733,905,427)	3,441,807	2,760,550,477
Percentage Change compare to FY20 data		1%	4%	-20%	-2%	0%	20%

* Beginning in FY2018, we began excluding GF Record Code 44 [Other DOD GF Not Otherwise Classified T.I. Not 97] from the data call and from the imputed calculation.

**FEHB Enrollment is as of the pay period ending 6/5/21. This date was utilized as the last full pay period that was disbursed by all pay offices for the quarter ending 6/30/21. (Note that the 3Q21 data call calculation used a weighted average of 3 pay periods, in accordance with guidelines published in OPM's Benefits Administration Letter 03-309: 10/10/2020, 2/13/2021, and 6/5/2021.)

***All gross pay amounts are representative of FYTD payrolls disbursed as of 6/30/21. The last files included, by pay office, are below:

OFFICE OF THE UNDER SECRETARY OF DEFENSE (COMPTROLLER)

August 16, 2021

MEMORANDUM FOR RECORD

SUBJECT: FY 2022 Unfunded Civilian Retirement (UCR) Factor

The Office of Management and Budget Circular A-11 and the Office of Personnel Management Benefits Administration Letters 21-301 (dated January 2021) and 21-304 (dated April 2021) prescribe the methodology to use in the computation of unfunded civilian retirement, postretirement health benefit, and postretirement life insurance. The factor to use for recovering the unfunded civilian retirement, postretirement health benefit, and postretirement life insurance costs (collectively termed "UCR") for fiscal year 2022 is 7.2 percent. The UCR factor is applicable to base labor costs (exclusive of overtime).

In the development of the Department's fiscal year 2022 reimbursable rates for Foreign Military Sales and third party customers use the 7.2 percent UCR factor when civilian pay is an element of cost.

Should you have any questions regarding the methodology, computation, or applicability of the factor, my contact information is nathalie.m.stith2.civ@mail.mil or (703) 692-0668.

STITH.NATHALIE. M.1025361942
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STITH.NATHALIE M.1025361942
Date: 2021.08.16 16:08:33 -04'00'

Nathalie M. Stith
Program Budget / Military Operations

Note: Rounding up UCR rate is 7.2%

(Program/Budget)

MEMORANDUM FOR ASSISTANT SECRETARY OF THE ARMY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE AIR FORCE
(FINANCIAL MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF DEFENSE (HEALTH
AFFAIRS)
COMPTROLLERS, DEFENSE AGENCIES

SUBJECT: Fiscal Year (FY) 2022 Department of Defense (DoD) Civilian Personnel
Fringe Benefits Rates

The FY 2022 DoD Civilian Personnel Fringe Benefits Rates are published on the attachment to this memorandum and on the reimbursable rates page of the Office of the Under Secretary of Defense (Comptroller) (OUSD(C)) website:

<https://comptroller.defense.gov/Financial-Management/Reports/rates2022/>.

The "Billings to Other DoD Components and Federal Agencies" will be used when obtaining reimbursement for services provided to another DoD activity or Federal agency. The applicable rates when obtaining reimbursement for services provided to agencies outside of the Federal Government is "Billings to All Others." These rates contain a factor of 7.2 percent to recover unfunded benefits such as civilian retirement, post-retirement health care, and post-retirement life insurance.

Direct questions regarding these rates to my Point of Contact Ms. Nathalie M. Stith at nathalie.m.stith2.civ@mail.mil or (703) 692-0668.

Anne J. McAndrew
Deputy Comptroller

Attachment:
As stated

CIVILIAN PERSONNEL FRINGE BENEFIT
FISCAL YEAR 2022

Apply civilian personnel fringe benefit rates to civilian labor costs incurred in support of reimbursable orders, as appropriate. These rates should be used when billing other DoD Components, Federal agencies, and private parties under the requirements of Chapter 6 of Volume 11A, "Reimbursable Operations, Policy and Procedures," of the DoD Financial Management Regulation (DoD 7000.14-R). Billings to the Foreign Military Sales (FMS) Administrative Charge Account and to FMS cases are to be processed under the provisions of Chapter 7, Volume 15, "Security Assistance Policy and Procedures," of the DoD Financial Management Regulation (DoD 7000.14-R).

The following FY 2022 civilian personnel fringe benefit rates, which are effective October 1, 2021, are as follows:

COMPONENT	BILLINGS TO OTHER DoD COMPONENTS AND	BILLINGS TO ALL
	<u>FEDERAL AGENCIES ¹</u>	<u>OTHERS ^{2/3}</u>
ARMY	39.8%	47.0%
NAVY	38.8%	46.0%
MARINE CORPS	37.2%	44.4%
AIR FORCE	31.3%	38.5%
DEFENSE HEALTH AGENCY	29.8%	37.0%
DEFENSE CONTRACT AGENCY	39.0%	46.2%
DEFENSE LOGISTICS AGENCY	33.1%	40.3%
OTHER DEFENSE AGENCIES	36.6%	43.8%

Notes:

^{1/} Apply these rates for billings to the FMS Administrative Charge Account.

^{2/} Apply these rates for FMS billings other than billings to the FMS Administrative Charge Account.

^{3/} These rates include 7.2 percent factor for unfunded civilian retirement, postretirement health benefit, and postretirement life insurance costs.

CALCULATION FOR FY 2022 FRINGE BENEFIT RATES FOR APPROPRIATED FUNDS

COMPONENT	Total Object Class 11 ^{1/}	Total Object Class 12 ^{1/}	Funded Benefits Rate ^{2/}	Unfunded Retirement Rate ^{3/}	Public and Private Party Rate ^{4/}
Army	14,615,742	5,816,953	39.8%	7.2%	47.0%
Navy	10,714,066	4,154,496	38.8%	7.2%	46.0%
Marine Corps	1,613,610	600,860	37.2%	7.2%	44.4%
Air Force	12,826,365	4,011,755	31.3%	7.2%	38.5%
Defense Health	4,882,573	1,455,943	29.8%	7.2%	37.0%
Defense Contract Audit Agency	409,931	159,944	39.0%	7.2%	46.2%
Defense Logistics Agency	33,152	10,983	33.1%	7.2%	40.3%
Other Defense Agencies	7,229,003	2,648,338	36.6%	7.2%	43.8%
Overall	52,324,442	18,859,272	36.0%	7.2%	43.2%

Notes:

^{1/} Sources: The FY 2022 President's Budget for Civilian Personnel Costs (OP-8) from Appropriated Funds Activities, excludes the OP-8 for the Working Capital Funds.

^{2/} Billings to Other DoD and Federal Agencies use the "Funded Benefits Rate."

^{3/} OUSD(C) Memorandum for Record dated August 16, 2021 subject: FY 2022 Unfunded Civilian Retirement (UCR) Factor.

^{4/} Billings to All Others use the "Public and Private Party Rate" which includes the "Unfunded Retirement Rate."

OFFICE OF THE UNDER SECRETARY OF DEFENSE (COMPTROLLER)

August 16, 2021

MEMORANDUM FOR RECORD

SUBJECT: FY 2022 Unfunded Civilian Retirement (UCR) Factor

The Office of Management and Budget Circular A-11 and the Office of Personnel Management Benefits Administration Letters 21-301 (dated January 2021) and 21-304 (dated April 2021) prescribe the methodology to use in the computation of unfunded civilian retirement, postretirement health benefit, and postretirement life insurance. The factor to use for recovering the unfunded civilian retirement, postretirement health benefit, and postretirement life insurance costs (collectively termed "UCR") for fiscal year 2022 is 7.2 percent. The UCR factor is applicable to base labor costs (exclusive of overtime).

In the development of the Department's fiscal year 2022 reimbursable rates for Foreign Military Sales and third party customers use the 7.2 percent UCR factor when civilian pay is an element of cost.

Should you have any questions regarding the methodology, computation, or applicability of the factor, my contact information is nathalie.m.stith2.civ@mail.mil or (703) 692-0668.

STITH.NATHALIE. Digitally signed by
M.1025361942 STITH NATHALIE.M.1025361942
Date: 2021.08.16 16:06:33 -04'00'

Nathalie M. Stith
Program Budget / Military Operations

Note: Rounding up UCR rate is 7.2%

FY 2022 COMPUTATION OF THE DOD UNFUNDED CIVILIAN RETIREMENT (UCR) FACTOR

Information received from
DFAS
Information received from
OPM BAL 21-301 & 21-304

Filename: FY 2022 UCR Calculation - with RAE & FRAE.xlsx
Date: 08/14/21

UNFUNDED RETIREMENT COST FACTOR COMPUTATION						
FY21 PPE1 Start FY21 Start FY21 Q3 End FY21 End FY21 Annualize Factor	9/27/2020 10/1/2020 6/28/2021 9/30/2021	3Q FY20 YTD Annual Gross Basic Pay (b)	Annual Gross Basic Pay Annualized 3Q FY20 (c) (b) * 1.332	Retirement Cost Factors (d) (OPM 21-301)	Employee Withholding Rate (e)	Agency Contribution Rate (f) (OPM 21-304)
CSRS	1.3316	\$ 945,397,066	\$ 1,258,921,604	41.10%	7.00%	7.00%
FERS-RAE		\$ 1,073,626,852	\$ 1,429,676,573	19.00%	3.10%	16.60%
FERS-FRAE		\$ 16,284,566,659	\$ 21,685,060,704	19.20%	4.40%	16.60%
FERS		\$ 31,020,477,939	\$ 41,307,881,337	18.50%	0.80%	18.40%
Totals		\$ 49,324,068,516	\$ 65,681,540,218			
Civ Ret Factor						
						\$ 341,167,755
						0.6917%

POSTRETIREMENT HEALTH BENEFITS (PHB) FACTOR COMPUTATION				
Total Employees Enrolled (a)	Annual Gross Basic Pay (2020 Year End Data) (b)	Postretirement Health Benefits (OPM 21-301) per FTE (c)	Postretirement Health Benefit Cost (a * c)	
CSRS and All FERS	503,262	\$ 65,681,540,218	\$ 8,476	\$ 4,265,648,712
				6.4944%

Notes:
All percentages are computed using basic pay (excludes overtime).

Sources:
YTD 3Q FY21 data provided by DFAS list of DCPS Files below:
P6331X06/P6331X07 - FEGLI Participation
P6331X08/P6331X09 - CSRS Covered
P6331X10/P6331X11 - FERS Covered

DFAS POC:
Bailey, Joshua <joshua.p.bailey12.civ@mail.mil>; 317-212-0058
Zhu, Zhengrong (Annie) <zhengrong.zhu.civ@mail.mil>; (216) 204-6839

POSTRETIREMENT EMPLOYEES GROUP LIFE INSURANCE (PLI) FACTOR COMPUTATION				
Annual Gross Basic Pay (a)	Cost Factor (OPM 21-304) (b)	Annualized FEGLI Enrollees (c)	Postretirement FEGLI Cost (b * c)	
CSRS and All FERS	\$ 65,681,540,218	0.02%	\$ 63,714,070,124	\$ 12,742,814
				0.0194%
YTD 3Q FY21 FEGLI Basic Pay (a)			FEGLI Basic Pay Annualized 3Q FY21 ((a) * 1.3316)	
			\$ 47,846,581,396	\$ 63,714,070,124

SUMMARY			Explanation of Variance	
	FY 2022 (a)	FY 2021 (b)	Difference (a-b)	
Unfunded Civilian Retirement	0.6917%	0.8095%	-0.1179%	CSRS pay has decreased by 20%. FERS-RAE agency contribution increased from 15.5% to 16.6%; FERS increased from 17.3% to 18.4%.
Postretirement Health Benefits	6.4944%	6.3356%	0.1588%	\$438 increase in postretirement health benefits per FTE; 5,022 increase in # of enrollees.
Postretirement Life Insurance	0.0194%	0.0194%	0.0000%	No Change
UCR FACTOR FOR FY 2021	7.2055%	7.1653%	0.0410%	
UCR FACTOR FOR FY 2021 (Rounded)	7.2%	7.2%	0.0%	

3rd Qtr FY 2021 Department of Defense Employee Benefits Data - Detail
For the period ending June 30, 2021 (cumulative)

Fund Type	Description	FEHB Enrollment	FEGLI Gross Pay	CSRS Gross Pay	FERS Gross Pay	FERS-RAE Gross Pay	FERS-FRAE Gross Pay
GF	01 Army General Funds	99,540	\$ 9,896,809,151.02	\$ 164,084,953.51	\$ 6,342,167,865.08	\$ 218,079,497.21	\$ 2,969,049,649.99
GF	02 Navy General Funds	77,308	\$ 7,464,631,233.97	\$ 179,155,269.97	\$ 4,541,765,344.92	\$ 138,923,827.26	\$ 2,597,180,952.72
GF	03 Marine Corps General Funds	9,774	\$ 1,124,367,773.80	\$ 15,536,172.44	\$ 681,289,901.70	\$ 39,693,183.36	\$ 368,098,627.32
GF	04 Air Force General Funds	76,492	\$ 8,582,467,212.40	\$ 115,177,174.69	\$ 5,136,472,409.46	\$ 195,166,422.71	\$ 2,989,326,810.90
GF	05 U.S. Army Corps of Engineers	27,851	\$ 2,246,417,023.35	\$ 66,238,519.18	\$ 1,490,568,596.30	\$ 43,000,712.63	\$ 610,478,160.41
GF	06 Payment to Coast Guard Defense	0	\$ -	\$ -	\$ -	\$ -	\$ -
GF	07 U.S. Court of Military Appeals	0	\$ -	\$ -	\$ -	\$ -	\$ -
GF	08 U.S. Army Reserves	0	\$ -	\$ -	\$ -	\$ -	\$ -
GF	09 Secretary of Defense Activities	1,224	\$ 229,585,176.50	\$ 3,152,943.64	\$ 156,556,395.68	\$ 4,387,151.88	\$ 62,008,617.95
GF	10 Joint Chiefs of Staff	601	\$ 122,097,864.40	\$ 1,563,220.24	\$ 86,610,878.27	\$ 1,969,402.40	\$ 30,442,065.19
GF	11 Defense Advanced Research Projects Agency	143	\$ 24,311,168.77	\$ 906,502.40	\$ 11,366,232.80	\$ 739,087.04	\$ 11,003,515.76
GF	12 Defense Medical Program Activity	0	\$ -	\$ -	\$ -	\$ -	\$ -
GF	13 Office of Economic Adjustment	0	\$ -	\$ -	\$ -	\$ -	\$ -
GF	14 Defense Health Program	27,215	\$ 2,758,231,182.06	\$ 26,268,199.76	\$ 1,582,637,699.21	\$ 76,794,922.30	\$ 1,183,439,349.97
GF	15 Defense Legal Services Agency	171	\$ 33,165,441.99	\$ 609,046.40	\$ 18,729,802.64	\$ 559,768.00	\$ 12,619,261.20
GF	16 Washington Headquarters Services	1,869	\$ 203,478,499.95	\$ 3,290,853.26	\$ 140,146,777.03	\$ 3,684,886.21	\$ 55,387,659.62
GF	17 DFAS-DAD-DE/WH/FP-POW MIA	0	\$ -	\$ -	\$ -	\$ -	\$ -
GF	18 Missile Defense Agency	1,814	\$ 245,200,801.84	\$ 3,084,468.77	\$ 181,866,829.18	\$ 8,526,933.54	\$ 51,475,392.11
GF	19 Chemical Biological Defense Program	221	\$ 17,519,051.06	\$ 218,304.00	\$ 12,316,626.80	\$ 141,743.20	\$ 4,742,720.48
GF	20 Defense Technology Security Administration	129	\$ 26,722,046.12	\$ 423,777.60	\$ 19,014,828.23	\$ 690,012.00	\$ 6,464,423.92
GF	21 Office of the Inspector General	1,286	\$ 155,901,813.08	\$ 2,256,168.99	\$ 121,137,229.31	\$ 2,881,076.17	\$ 35,190,370.42
GF	22 On Site Inspection Agency	0	\$ -	\$ -	\$ -	\$ -	\$ -
GF	23 Defense Threat Reduction Agency	819	\$ 132,461,802.51	\$ 1,878,080.80	\$ 87,916,938.00	\$ 4,085,583.36	\$ 37,858,754.74
GF	24 Defense Media Activity	252	\$ 37,682,216.54	\$ 978,534.40	\$ 25,276,533.88	\$ 1,111,243.20	\$ 9,839,206.92
GF	25 Defense Special Weapons Agency	0	\$ -	\$ -	\$ -	\$ -	\$ -
GF	26 Defense Information Systems Agency	2,167	\$ 303,025,284.77	\$ 6,976,364.43	\$ 204,740,508.09	\$ 6,375,109.56	\$ 84,080,366.16
GF	27 Defense Intelligence Agency	0	\$ -	\$ -	\$ -	\$ -	\$ -
GF	28 Defense Contract Audit Agency	3,321	\$ 307,984,412.22	\$ 4,925,600.40	\$ 221,240,637.51	\$ 3,789,808.08	\$ 76,907,399.37
GF	29 National Geospatial-Intelligence Agency	6,540	\$ 803,018,279.22	\$ 9,573,059.05	\$ 563,891,159.10	\$ 15,643,319.26	\$ 212,138,958.31
GF	30 Defense Security Service	3,261	\$ 340,390,683.76	\$ 6,709,391.38	\$ 234,418,370.18	\$ 10,482,054.61	\$ 86,865,848.84
GF	31 Defense Logistics Agency	292	\$ 41,087,841.04	\$ 847,379.49	\$ 24,363,419.47	\$ 952,352.30	\$ 14,452,204.30
GF	32 DLA Strategic Materials	45	\$ 4,676,431.08	\$ 257,798.40	\$ 3,306,660.16	\$ 1,051,156.52	\$ 1,051,156.52
GF	33 U.S. Special Operations Command (USSOCOM)	1,960	\$ 365,215,791.48	\$ 2,973,592.52	\$ 233,046,747.80	\$ 9,395,768.55	\$ 118,134,255.39
GF	34 DOD Education Activity (DODEA) Limits 60**	6,753	\$ 696,035,125.23	\$ 7,416,036.71	\$ 436,565,213.65	\$ 22,217,050.04	\$ 202,168,524.63
GF	35 Defense Acquisition University	400	\$ 73,368,591.16	\$ 800,268.80	\$ 47,951,932.76	\$ 949,282.40	\$ 19,446,815.14
GF	36 DoD Education Activity (DODEA) Limits 62**	188	\$ 24,952,388.82	\$ 181,526.00	\$ 17,420,053.14	\$ 517,152.00	\$ 6,769,626.73
GF	37 Defense Procurement Program	0	\$ -	\$ -	\$ -	\$ -	\$ -
GF	38 Central Imagery Office	0	\$ -	\$ -	\$ -	\$ -	\$ -
GF	39 Defense Security Cooperation Agency	560	\$ 77,287,391.45	\$ 1,338,642.40	\$ 44,899,921.16	\$ 1,790,807.44	\$ 27,646,829.97
GF	40 National Security Education Trust Fund Army	0	\$ -	\$ -	\$ -	\$ -	\$ -
GF	41 Other General Fund Navy	551	\$ 117,569,760.04	\$ 415,157.60	\$ 68,470,230.87	\$ 2,273,046.56	\$ 46,030,038.69
GF	42 Other General Fund Army	1	\$ 40,265.60	\$ -	\$ 40,265.60	\$ -	\$ -
GF	43 Other DOD GF Not Otherwise Classified T.I., 97	4,505	\$ 512,911,618.30	\$ 9,241,765.10	\$ 308,894,558.95	\$ 12,828,312.82	\$ 190,787,230.43
GF	48 Defense Contract Management Agency	7,994	\$ 791,751,808.46	\$ 23,229,333.86	\$ 541,604,417.94	\$ 41,368,912.91	\$ 182,491,806.04
GF	49 DoD Human Resource Activity	799	\$ 114,839,149.27	\$ 1,939,576.80	\$ 81,330,418.69	\$ 2,275,400.88	\$ 24,724,687.39
GF	50 Tricare Management Activity - Uniformed Services Univ	0	\$ -	\$ -	\$ -	\$ -	\$ -
GF	51 Tricare Management Activity - Financial Operations Divi	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	01 Army Depot Maintenance Ordnance	4,099	\$ 234,629,132.00	\$ 5,327,040.41	\$ 143,034,808.14	\$ 2,279,789.69	\$ 85,071,256.37
WCF	02 Army Depot Maintenance	11,729	\$ 668,326,833.01	\$ 18,879,891.13	\$ 470,524,907.68	\$ 7,253,454.60	\$ 166,204,766.77
WCF	03 Army Supply	1,409	\$ 140,688,234.19	\$ 3,762,524.26	\$ 105,812,776.23	\$ 505,814.40	\$ 30,139,357.96
WCF	04 Army Information Services	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	05 Navy Depot Maintenance Shipyards	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	06 Navy Depot Maintenance Aviation	7,753	\$ 649,945,403.49	\$ 18,619,208.40	\$ 329,359,903.52	\$ 8,690,445.13	\$ 294,553,858.80
WCF	07 Navy Depot Maintenance Ordnance	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	08 Navy Depot Maintenance Other	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	09 Navy Supply Management Printing Service	3,037	\$ 282,471,669.68	\$ 14,293,180.87	\$ 149,225,965.29	\$ 5,398,479.76	\$ 112,716,575.41
WCF	10 Navy Transportation	5,147	\$ 347,497,792.07	\$ 4,761,531.37	\$ 208,629,405.44	\$ 10,746,121.78	\$ 125,920,997.24
WCF	11 Navy Base Support	0	\$ 2,620.80	\$ -	\$ 2,620.80	\$ -	\$ -
WCF	12 Navy Information Services	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	13 Navy Research and Development	44,761	\$ 4,889,136,927.75	\$ 108,462,934.32	\$ 2,949,863,445.53	\$ 86,850,077.35	\$ 1,736,884,001.81
WCF	14 Marine Corps Depot Maintenance Other Center	1,303	\$ 83,250,950.84	\$ 1,860,363.63	\$ 50,036,079.85	\$ 1,579,227.87	\$ 29,637,601.51
WCF	15 Marine Corps Other	14	\$ 1,179,356.61	\$ 66,864.00	\$ 775,571.01	\$ -	\$ 336,921.60
WCF	16 Air Force Depot Maintenance	21,463	\$ 1,413,013,368.07	\$ 25,231,443.32	\$ 854,030,992.43	\$ 22,991,202.61	\$ 517,121,823.05
WCF	17 Air Force Supply Management	2,055	\$ 180,618,454.44	\$ 6,434,442.73	\$ 132,156,493.50	\$ 2,587,417.44	\$ 39,290,910.37
WCF	18 Air Force Information Services	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	19 Air Force US Transportation Command HQ	357	\$ 60,023,145.59	\$ 630,440.40	\$ 37,175,898.78	\$ 1,027,343.14	\$ 21,089,453.04
WCF	20 Air Force Military Sealift Command	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	21 Air Force Military Traffic Management Command	562	\$ 63,502,503.76	\$ 962,315.28	\$ 41,668,917.95	\$ 933,863.16	\$ 19,806,435.39
WCF	22 Air Force Air Mobility Command	613	\$ 88,294,077.31	\$ 1,727,031.12	\$ 60,231,645.79	\$ 1,449,654.09	\$ 25,779,450.58
WCF	23 Air Force Defense Courier Services	2	\$ 419,684.80	\$ -	\$ 224,549.60	\$ -	\$ 195,135.20
WCF	24 Air Force Air Mobility Command not USTRANSCOM relate	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	25 Defense Logistics Agency Distribution Deposits	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	26 DLA Supply Management	16,722	\$ 1,468,213,322.14	\$ 46,879,471.71	\$ 1,019,315,771.18	\$ 25,530,177.55	\$ 367,400,245.20
WCF	27 DLA Reutilization and Marketing	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	28 DLA Document Services	259	\$ 20,976,164.60	\$ 869,087.87	\$ 15,555,783.09	\$ 306,775.96	\$ 4,077,447.98
WCF	29 DLA Information Services	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	30 Defense Finance and Accounting Service Financial Operi	8,520	\$ 575,296,349.03	\$ 13,769,734.47	\$ 378,036,004.18	\$ 12,008,459.62	\$ 168,451,112.69
WCF	31 Defense Finance and Accounting Service Information Seri	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	32 Defense Commissary Agency Commissary Operations	4,848	\$ 385,437,395.15	\$ 6,604,520.25	\$ 232,875,686.19	\$ 7,735,003.45	\$ 127,960,479.89
WCF	33 Joint Logistics Systems	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	34 Defense Information Systems Agency Information Servic	1,483	\$ 144,367,698.10	\$ 1,764,088.00	\$ 86,800,164.82	\$ 2,330,468.23	\$ 53,112,192.77
WCF	35 DISA Communication Information Services	944	\$ 110,246,070.16	\$ 2,416,216.70	\$ 76,686,774.64	\$ 1,970,274.88	\$ 28,887,774.95
WCF	36 Defense Security Services	0	\$ -	\$ -	\$ -	\$ -	\$ -
WCF	37 Other DoD WCF not Otherwise Classified	136	\$ 12,731,813.05	\$ 427,053.12	\$ 10,428,369.99	\$ 158,991.20	\$ 1,632,572.96
Total		503,262	\$ 49,695,473,247.90	\$ 945,397,066.35	\$ 31,020,477,939.19	\$ 1,073,626,851.79	\$ 16,284,566,659.07
3QFY20 Data		498,240	\$ 47,846,581,396	\$ 1,180,872,106	\$ 31,754,383,366	\$ 1,070,185,045	\$ 13,524,016,182
Increase/ (Decrease)		5,022	\$ 1,848,891,852	\$ (235,475,040)	\$ (733,905,427)	\$ 3,441,807	\$ 2,760,550,477
Percentage Change compare to FY20 data		1%	4%	-20%	-2%	0%	20%

* Beginning in FY2018, we began excluding GF Record Code 44 [Other DOD GF Not Otherwise Classified T.I. Not 97] from the data call and from the imputed calculation.

**FEHB Enrollment is as of the pay period ending 6/5/21. This data was utilized as the last full pay period that was disbursed by all pay offices for the quarter ending 6/30/21. [Note that the 3Q21 data call calculation used a weighted average of 3 pay periods, in accordance with guidelines published in OPM's Benefits Administration Letter 03-039: 10/10/2020, 2/13/2021, and 6/5/2021.]

***All gross pay amounts are representative of FYTD payrolls disbursed as of 6/30/21. The last files included, by pay office, are below:



Benefits Administration Letter

Number: 21-301

Date: January 2021

Subject: Fiscal Year 2021 Federal Employee Benefits Cost Factors for Calculating Imputed Costs

This letter provides the FY 2021 cost factors for the Federal civilian benefit programs. Agencies will use these factors to calculate their imputed costs related to the Civil Service Retirement System (CSRS), the Federal Employees Retirement System (FERS), the Federal Employees Health Benefits Program (FEHB) and the Federal Employees' Group Life Insurance Program (FEGLI). The imputed costs are used to determine the actuarial liabilities which are included in Governmental financial statements.

[Benefits Administration Letter \(BAL\) 03-309](#), dated September 15, 2003, provides detailed instructions for the computation and accounting for imputed costs related to the Federal civilian benefit programs.

COST FACTORS

Pensions. The economic assumptions used to calculate the FY 2021 cost factors under Statement of Federal Financial Accounting Standard (SFFAS) 33: *Pensions, Other Retirement Benefits, and Other Postemployment Benefits: Reporting the Gains and Losses from Changes in Assumptions and Selecting Discount Rates and Valuation Dates* are based on a 10-year historical average. These economic assumptions differ from those established by OPM under guidance from the CSRS Board of Actuaries for the determination of certain statutory funding payments for CSRS and FERS.

The FY 2021 cost factors for all categories of CSRS coverage are attached. While agency payments under CSRS are not affected by the CSRS normal cost percentages for most agencies, the CSRS normal cost percentages established by SFFAS 33 are used to determine the actuarial liabilities which are included in Governmental financial statements.

The FY 2021 cost factors reported in this BAL differ from the normal cost percentages used to determine the employer contributions agencies pay for FERS employees. The cost factors for all categories of FERS coverage are herein. Since the cost factors reported under SFFAS 33 are determined on a *different* basis than the actual FERS normal cost contributions, agencies should expect to continue to report future imputed retirement costs for their FERS employees.

FEHB Program. OPM is providing the FEHB cost factors for the United States Postal Service as well as the cost factors for the remainder of the Government in this letter. For FY 2021, the Non-Postal cost factor is \$8,476 and the Postal cost factor is \$9,347 per enrolled employee. Please note that the cost factors shown below are based on the actuarial assumptions required by SFFAS 33, as calculated by the FEHB actuary.

Non-Postal	
Quarter	Factor
1 st	\$2,086
2 nd	\$2,107
3 rd	\$2,130
4 th	\$2,153
FY 2021	\$8,476

Postal	
Quarter	Factor
1 st	\$2,300
2 nd	\$2,324
3 rd	\$2,349
4 th	\$2,374
FY 2021	\$9,347

FEGLI Program. The FY 2021 cost factor for the FEGLI is 0.02 percent of basic pay, the same as in previous years.

STATEMENT FOR AUDITORS

The FY 2021 cost factors provided in this letter are being issued before an opinion by OPM's independent public accounting firm can be received for FY 2021. Nonetheless, the FY 2021 cost factors for "regular" CSRS and FERS coverage, as well as those for the FEHB and FEGLI Programs are consistent with the disclosures in the footnotes accompanying OPM's consolidated FY 2020 financial statements. These statements received an unqualified audit opinion. The policies, procedures and controls pertaining to the calculations of the FY 2021 cost factors did not change from FY 2020. Consequently, auditors of FY 2021 financial statements can rely upon the disclosures in Office of Personnel Management's FY 2020 financial statements and the related audit opinion.

Please email any questions regarding this BAL to FinancialBALs@opm.gov.



DENNIS D. COLEMAN
Chief Financial Officer

Enclosed

Enclosed

2021 COST FACTORS FOR THE CSRS AND FERS

<i>CSRS</i>	
CATEGORY	COST FACTOR (%)
Regular Non-Postal	42.1%
Regular Postal Service	35.8%
Regular Offset Non-Postal	31.2%
Regular Offset Postal Service	25.3%
Law Enforcement Officers	68.2%
Law Enforcement Officers - Offset	57.8%
Air Traffic Controllers	55.8%
Air Traffic Controllers – Offset	47.3%
Members of Congress	46.0%
Members of Congress – Offset	42.2%
Congressional Employees	57.2%
Congressional Employees – Offset	46.8%

<i>FERS</i>	
CATEGORY	COST FACTOR (%)
Regular Non-Postal	18.5%
Regular Postal Service	16.5%
Law Enforcement Officers	38.2%
Air Traffic Controllers	38.0%
Members of Congress	25.4%

CATEGORY	COST FACTOR (%)
Congressional Employees	26.2%
Military Reserve Technicians	21.8%

<i>FERS-Revised Annuity Employees (RAE)</i>	
CATEGORY	COST FACTOR (%)
Regular Non-Postal - RAE	19.0%
Regular Postal Service - RAE	17.0%
Law Enforcement Officers - RAE	38.8%
Air Traffic Controllers - RAE	38.5%
Military Reserve Technicians - RAE	22.2%

<i>FERS-Further Revised Annuity Employees (FRAE)</i>	
CATEGORY	COST FACTOR (%)
Regular Non-Postal - FRAE	19.2%
Regular Postal Service - FRAE	17.3%
Law Enforcement Officers - FRAE	38.9%
Air Traffic Controllers - FRAE	38.7%
Military Reserve Technicians - FRAE	22.4%



Benefits Administration Letter

Number: 21-304

Date: April 2021

Subject: Changes to Agencies' Contributions to the Federal Employees Retirement System

This letter is to provide notice of the revised normal cost percentages for employees covered by the Federal Employee Retirement System (FERS) Act of 1986. The revised normal cost percentages, as described in the enclosed **Tables**, are effective at the beginning of the first pay period commencing on or after **October 1, 2021** and affect agencies' contribution rates for FERS employees, FERS Revised Annuity Employees (FERS-RAE) and FERS- Further Revised Annuity Employees (FERS-FRAE).

If you have questions about the new rates, please email your inquiries to FinancialBALs@opm.gov.

Sherri Jordan SHERRI JORDAN
Associate Chief Financial Officer

Digitally signed by SHERRI JORDAN
Date: 2021.04.22 09:53:32 -04'00'

Enclosed

Enclosed**FERS Contribution Rates**

Category	CPDF Code	Oct - 2020	Oct - 2021
		Agency %	Agency %
Regular	K	17.3	18.4
Law Enforcement Officer, Firefighter, Member of the Supreme Court Police	M	35.8	37.6
Air Traffic Controller	L	35.7	37.5
Military Reserve Tech	N	20.1	21.1
CIA Special Overseas	NONE	24.8	26.2
Member of Congress	NONE	23.1	24.3
Congressional Employee**	NONE	24.3	25.8
Capitol Police**	NONE	35.8	37.6
Employees of US Postal Service - Regular	NONE	15.7	16.2
Employees of US Postal Service - Law Enforcement	NONE	35.8	37.6

FERS-RAE Contribution Rates

Category	CPDF Code	Oct - 2020	Oct - 2021
		Agency %	Agency %
Regular	KR	15.5	16.6
Law Enforcement Officer, Firefighter, Member of the Supreme Court Police	MR	34.0	35.8
Air Traffic Controller	LR	33.9	35.8
Military Reserve Tech	NR	18.2	19.3
CIA Special Overseas	NONE	23.1	24.5
Member of Congress*	NONE	15.5	16.6
Congressional Employee*	NONE	15.5	16.6
Capitol Police**	NONE	34.0	35.8
Employees of US Postal Service - Regular	NONE	13.8	14.4
Employees of US Postal Service - Law Enforcement	NONE	34.0	35.8

* RAE and FRAE Members and Staff receive Regular benefits.

** Separate NC% for Capitol Police versus other Congress EEs, per P.L. 116-94.

FERS-FRAE Contribution Rates

Category	CPDF Code	Oct - 2020 Agency %	Oct - 2021 Agency %
Regular	KF	15.5	16.6
Law Enforcement Officer, Firefighter, Member of the Supreme Court Police	MF	34.0	35.8
Air Traffic Controller	LF	33.9	35.8
Military Reserve Tech	NF	18.2	19.3
CIA Special Overseas	NONE	23.1	24.5
Member of Congress*	NONE	15.5	16.6
Congressional Employee*	NONE	15.5	16.6
Capitol Police**	NONE	34.0	35.8
Employees of US Postal Service - Regular	NONE	12.7	13.4
Employees of US Postal Service - Law Enforcement	NONE	32.9	34.7

* *RAE and FRAE Members and Staff receive Regular benefits.*

** *Separate NC% for Capitol Police versus other Congress EEs, per P.L. 116-94.*